



State of Vermont
Vermont Department of Education
120 State Street
Montpelier, VT 05620-2501

To: Superintendents
Business Managers
Special Education Administrators

From: Margaret C. Schelley
Assistant Director for Special Ed. Finance & Medicaid

Date: September 9, 2009

Subject: FY-2010 Special Education Expenditure Report – Forms and Instructions & Technical Guide for Special Education Cost Documentation (September 2009)

Field Memo: 09-11

This package contains the forms and instructions for the FY-2010 Special Education Expenditure Report. The following materials are enclosed:

1. FY-2010 Special Education Expenditure Report forms;
2. Information Sheet which must be returned by October 1, 2009;
3. Instructions for FY-2010 Special Education Expenditure Reports; and
4. Technical Guide for Special Education Cost Documentation (September 2009).

FY-2010 Special Education Expenditure Report Forms

The FY-2010 Special Education Expenditure Report forms have a few changes from last fiscal year. On Page 1, the description and use of the non-special education line in Part I has been changed and specific lines have been designated for the IDEA-B ARRA grants in Part II. Also the IDEA-B grant lines now are specifically for the grants ending in "01" to separate them from the IDEA-B grants for the same funding source for services to parentally placed students.

In prior years, the last line in Part I of the Special Education Expenditure Report was "Non-special education costs charged to State EEE grant". The description of that line has been changed to "Non-special education costs charged to Sped grants". The description was changed so that non-special education costs - specifically coordinated early intervening services and services to parentally-placed students charged to the IDEA-B grants can be reported in Part 1. These should be reported in the ineligible column as neither type of cost is eligible under the State funding formula. This will mean that the Department can continue to ensure that the IDEA-B grant expenditures reported on the final Special Education Expenditure Report each year agree with the final SDE 1.1s for the grants.

In Part II, there are now five lines for IDEA-B funds already labeled:

- IDEA-B Basic Flow Through (4226-01)
- IDEA-B Pre-School Flow Through (4228-01)
- Infants & Toddlers (4235)
- IDEA-B Basic ARRA Funds (4756-01)
- IDEA-B Pre-School ARRA Funds (4758-01)

These lines will be used to report the cost for each of the separate grants that are awarded to the supervisory union by the supervisory union and its member school districts. If the supervisory union has a proportionate share allocation and a grant award for those funds, those funds will be awarded under a separate grant award number ending in “02”. For expenditures from any of the IDEA-B grants ending in “02”, enter the grant number on a line after “Grant Award #:” and the amount spent on that line in the total and ineligible columns. All of the proportionate share expenditures are to be reported in Part 1 in the “Ineligible” column on the line “Non-special education costs charged to Sped grants”.

Change in K-12 Eligible Special Education Cost to Allow Co-Teaching for FY-2010

There is one change in the allowable special education cost rules in effective for school year 2009-2010. The State Board is allowing co-teaching by a special educator with a regular education for the provision of IEP services to be an eligible cost if the time is covered by core staff time. During school year 2008-2009, the State Board adopted a similar provision for two supervisory unions as a test. For school year 2009-2010, the co-teaching provision is being allowed for all supervisory unions. This is limited to:

- K-12 instructional services provided by special educators
- working with a regular educator using an approved co-teaching model
- to provide IEP services to one or more students in the class.

The time is considered eligible as long as core staff time is assigned to the block of time during which the co-teaching activities are occurring.

Revised Staff Documentation Requirements for FY-2010

Included in this package is the revised Technical Guide for Special Education Cost Documentation. There are major changes to the staff documentation required for school year 2009-2010. The biggest change is for staff who work according to an established schedule, the documentation requirement is no longer time studies for two weeks. Instead the staff documentation for these staff members is their work schedules. The weekly work schedule documentation requirements are somewhat different for professional staff versus non-licensed staff –i.e., paraprofessionals or aides.

Requirements for schedules submitted as documentation for professional staff include:

- Schedules need to cover the time that the staff person is required to work based on their contract,
- Schedules in effect during the months of September, January and May are to be used as documentation, and
- Each schedule needs to be signed by the staff member and their supervisor.

The staff person also needs to prepare a caseload list for the school year.

Requirements for schedules submitted as documentation for paraprofessionals and aides includes:

- Schedules cover the entire time for which the employee is paid,
- Schedules in effect during the months of September, November, January, March and May are be used as documentation, and
- Each schedule needs to be signed by the staff member, their supervisor and the principal.

The staff person also needs to prepare a caseload list for the school year.

The schedules differ from time studies in that they reflect what the staff person normally does during each block of time – not exactly what they were doing for a specific day. In most of the non-instructional periods, this will mean there is less detail than a time study would require. The sample schedules for the required months will be used by the school districts and supervisory unions to calculate the portion of each staff member's salary and benefits that are eligible K-12 special education cost. The calculations steps are basically the same as for the calculations based on time studies.

Staff members that do not work according to a set schedule may document their time through one of two ways. The first way is to record what they do on an on-going basis the information required on the Employee On-Going Time Documentation form. This form requires the detail of the special education work performed as well as the amount of time spent on special education work and the total work hours by day. The other option is for these staff members to keep their record of work performed in a form of their choosing such as an appointment book. In this case, the employee needs to summarize on a regular basis (at least monthly) the hours they work divided between K-12 Special Education, PreSchool Special Education and Non-Sped. The information is entered into a summary form and copies of their form of on-going documentation are attached. The form is signed by the employee and their supervisor. The staff person also needs to prepare a caseload list for the school year.

Information Sheet Due on October 1, 2009

The information sheet provides us with a list of the reporting entities for the new fiscal year, the contact person who can answer questions concerning the reports, and a contact person to answer questions concerning Worksheet A. The form this year requests the e-mail address of the contact personnel. The sheet also requests the names of two individuals within your supervisory union who are to receive information concerning the payments based on the reports. It is important that whomever you select be responsible for distributing the information provided by the Department on the payments to others in the supervisory union who need the detailed information on the payments.

If you have questions when completing the reports, please feel free to call me at (802) 828-5119 or Lisa Allard at (802) 828-0769.

Enclosures